

Internal Revenue Service

Department of the Treasury

GRP 7276

Washington, DC 20224

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply to: [REDACTED]

Date:

SEP 05 1990

Employer Identification Number: [REDACTED]  
Key District: Los Angeles  
Form: 1120  
Tax Years: ALL

Dear Applicant:

This is a final adverse ruling on your application for exemption under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reasons: You have failed to establish that you will be operated exclusively for exempt purposes as required by section 501(c)(3) of the Code. Furthermore, you have failed to establish that your net earnings will not inure to the benefit of private individuals, or that you will not serve private interests.

Contributions to your organization are not deductible under section 170 of the Code.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under section 7428.

[REDACTED]  
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In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]  
Director, Exempt Organizations  
Technical Division

cc: DD, Los Angeles  
Attn: EO Group

cc: [REDACTED]